

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,)
Petitioner,) No. CV-08-095-CI
v.) ORDER GRANTING PETITIONER'S
JOHN J. SCHLABACH,) MOTION FOR RECONSIDERATION
Respondent.)

BEFORE THE COURT is Petitioner's Motion for Reconsideration of the court's Order denying its Petition to Enforce IRS Summons, filed February 14, 2008. (Ct. Rec. 1, 5.) Attorney Michael J. Roessner, U.S. Department of Justice, represents Petitioner.

In its Petition, Petitioner requested an order directing Respondent to show cause in writing why he should not comply with an Internal Revenue Service (IRS) summons issued on June 20, 2007, and after consideration of Respondent's arguments, direct Respondent to appear before the designated IRS agent for examination. (Ct. Rec. 1.) Petitioner's Motion is supported by the Declaration of Revenue Agent Kate Lopez. (Ct. Rec. 3.) Agent Lopez declared under the penalty of perjury that Respondent was served a copy of the summons consistent with the Internal Revenue Code § 7603, but failed to respond. (Ct. Rec. 3 at 4.)

Petitioner's request was denied with leave to renew after

1 service of the Petition for Enforcement on Respondent and compliance
2 with the Local Rules for U.S. District Court for the Eastern
3 District of Washington, unless Petitioner provided authority that
4 prior service is not required. (Ct. Rec. 4.) Petitioner timely
5 filed its Motion for reconsideration and memorandum clarifying the
6 applicable enforcement procedures for the IRS summons and relevant
7 authority. See *United States v. Gilleran*, 992 F.2d 232, 233 (9th
8 Cir. 1993). Accordingly, for good cause shown,

9 **IT IS ORDERED** Petitioner's Motion for reconsideration (**Ct. Rec.**
10 **5**) is **GRANTED**.

11 The District Court Executive is directed to file this Order and
12 provide a copy to Petitioner's counsel.

13 DATED March 21, 2008.

14
15

S/ CYNTHIA IMBROGNO
16 UNITED STATES MAGISTRATE JUDGE
17
18
19
20
21
22
23
24
25
26
27
28